



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Orange
Santa Ana, California

Date: September 24, 2003
Filing Ref: ORG04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|--|--|
| 1. Employee Fringe Benefits | 9. Internal Audits |
| 2. Public Facility and Resources
Department | 10. Workers' Compensation Insurance
(ISF) |
| 3. Space Costs | 11. Unemployment Insurance (ISF) |
| 4. Auditor-Controller | 12. Property and Casualty Risk (ISF) |
| 5. County Executive Office | 13. Sick Leave Payoff (ISF) |
| 6. County Counsel | 14. County Indemnity Health (ISF) |
| 7. Utilities | 15. Information and Technology (ISF) |
| 8. Sheriff-Coroner Communications | 16. Self-Insured Benefits (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustment listed in Schedule A, which represents a rebate from the Property and Casualty Risk (ISF), must not be included when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ORANGEBY 

David Sundstrom

Name

Auditor-Controller

Title

10-1-03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**BY 

Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

11-12-03

Date

Negotiated by Thomas L. Cotton
Telephone (916) 322-8399

cc: State and Federal Agencies

Attachment

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	041 GRAND JURY	002 ASSESSOR	004 MISC	005 BOS GENERAL	006 BOS 1ST DIST	007 BOS 2ND DIST	008 BOS 3RD DIST	009 BOS 4TH DIST	010 BOS 5TH DIST	011 CLERK
BLDG DEPREC		\$134,487			\$13,945	\$13,944	\$13,944	\$13,944	\$13,944	\$20,422
EQUIPMENT DEPREC		83,613			2,058					1,564
080 PFR&D	24,142	413,064	839		36,030	35,972	35,988	35,972	35,972	123,055
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	3,558	37,922	3,022	1	2,154	1,912	2,268	2,223	1,869	13,690
017 CEO	1,812	193,325	2,163		6,109	3,666	3,984	3,817	3,827	23,271
025 CTY COUNSEL	46,325	312,853		36,973	435	1,087	1,849	2,936	3,153	18,595
038 DATA SYS DEV	4,358	111,786			5,776	5,466	5,713	6,145	5,724	18,616
040 UTILITIES	9,496	356,092			34,029	34,029	34,029	34,029	34,029	61,874
055 SC COMMUN		2		366			14	1		34
056 EMPLOYEE BEN	221	37,423			729	779	769	774	790	3,390
074 TREAS/TAX	35	79	2		12	9	13	12	11	106
079 INTERNAL AUD	765	8,092	5,577		219	219	219	219	219	6,560
Total Allocated	\$90,712	\$1,688,738	\$11,603	\$37,340	\$101,496	\$97,083	\$98,790	\$100,072	\$99,538	\$291,177
Roll Forward		580,484	(15)	(31,927)	(32,658)	(4,716)	(10,228)	(9,170)	(9,933)	2,690
Cost w/Roll Fwd	90,712	2,269,222	11,588	5,413	68,838	92,367	88,562	90,902	89,605	293,867
Adjustments	(328)	(140,537)		(57,465)	(1,277)	(1,277)	(1,524)	(7,411)	(3,005)	(6,837)
Proposed costs	\$90,384	\$2,128,685	\$11,588	\$(52,052)	\$67,561	\$91,090	\$87,038	\$83,491	\$86,600	\$287,030

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	012-100 CSA AAA	012-200 CSA SC	012-230 CSA PG	012-250 CSA VETS	012-260 CSA HR C	012-280 CSA SPEC	012-900 CSA ADMI	013 DOM VIOL PRO	015 ALT DISPUTE	016 RBC OF COP L
BLDG DEPREC			\$20,593				\$30,612			
EQUIPMENT DEPREC	7,851					40,895				
080 PFR&D						26,928	18,124			
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	65,019	5	35,266	2,238	1,313	106,431	5,806	267	59	21,671
017 CEO	12,711	135	35,555	8,300	3,019	23,981	14,356			
025 CTY COUNSEL	544		(54,298)				84,058			
038 DATA SYS DEV	16,546	31	106,181	5,017	2,828	37,269	22,867	1,369	339	152
040 UTILITIES							(15,962)			
055 SC COMMUN				58						
056 EMPLOYEE BEN	1,647		7,107	1,925	560	8,059	4,015			
074 TREAS/TAX	134		1,971	13	9	129	25			
079 INTERNAL AUD	3,061		6,233			875	3,609			26,571
Total Allocated	\$107,513	\$171	\$158,608	\$17,551	\$7,729	\$244,567	\$167,510	\$1,636	\$398	\$48,394
Roll Forward	16,019	(2,440)	(148,678)	7,066	3,346	90,508	(174,642)	(1,157)	(1,878)	33,335
Cost w/Roll Fwd Adjustments	123,532 (29,409)	(2,269)	9,930	24,617	11,075	335,075	(7,132) (16,544)	479	(1,480)	81,729
Proposed costs	\$94,123	\$(2,269)	\$9,930	\$24,617	\$11,075	\$335,075	\$(23,676)	\$479	\$(1,480)	\$81,729
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COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	018 PROF CONSULT	019 CAP AQUIS FI	020 CENSUS COORD	022 ADVOCACY/LEG	023 PROTOCOL OFF	026-100 DA FAM S	026-900 DA	031 REGISTRATION	032 S-C EMER MGM	034 WATERSHED MG
BLDG DEPREC						\$1,921	\$512,677	\$22,910	\$179,051	
EQUIPMENT DEPREC							391,647	115,703	37,078	
080 PFR&D						4,461	267,555	66,282	2,053	
INTEREST EXPENSE							35,911		651,524	
SPACE COSTS										
AUDITOR	11	2,472			1,442	613,222	133,735	40,770	3,343	9,944
017 CEO		50			977	375,930	364,358	40,879	4,689	8,664
025 CTY COUNSEL					1,957	16,094	99,173	146,368	2,610	(98)
038 DATA SYS DEV	56	70			2,120	1,701,191	161,464	96,635	6,967	22,870
040 UTILITIES							371,666	3,743		
055 SC COMMUN						4,863	124,360	1	230	11
056 EMPLOYEE BEN					145	81,496	74,107	5,064	968	3,035
074 TREAS/TAX		1			13	33,754	300	1,242	23	88
079 INTERNAL AUD		2,624					59,328	8,310	219	219
Total Allocated	\$67	\$5,217			\$6,654	\$2,832,932	\$2,596,281	\$547,907	\$888,755	\$44,733
Roll Forward	(6,755)	3,024		(1)	3,304	873,320	1,031,684	168,016	128,312	
Cost w/Roll Fwd Adjustments	(6,688)	8,241		(1)	9,958	3,706,252	3,627,965	715,923 (6,424)	1,017,067 (1,519)	44,733
Proposed costs	\$ (6,688)	\$8,241		\$ (1)	\$9,958	\$3,706,252	\$3,627,965	\$709,499	\$1,015,548	\$44,733

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	036 CAPITAL PROJ	039 REAL PROP LE	042-100 PUBLIC H	042-200 BEHAVIOR	042-300 MEDICAL	042-400 HCA REG	045 JUV JUSTICE	047 SHER CRT OPS	048 DETENTION RE	057-850 JUVENILE
BLDG DEPREC			\$147,926	\$233,784	\$149,840	\$29,123		\$151,453		\$1,797,452
EQUIPMENT DEPREC	1,759							36,134		13,580
080 PFR&D	345,640		109,619	54,103	22,686	5,081		328,534		256,841
INTEREST EXPENSE								130,205		
SPACE COSTS										
AUDITOR	18,257		614,703	549,853	208,801	206,169	1,961	108,125	1,896	50,525
017 CEO	12,350		542,989	887,750	524,445	166,158	999	212,973	7,863	194,985
025 CTY COUNSEL	(1,455)		57,743	177,229	79,274	14,898		544		
038 DATA SYS DEV	5,674		409,287	409,232	141,941	123,222	3,740	312,766	6,866	104,772
040 UTILITIES			61,020	23		10,011		372,394		424,947
055 SC COMMUN			49,677	647	560	13		156,903		1,518
056 EMPLOYEE BEN			106,459	107,442	49,341	35,375	221	44,778	1,770	44,991
074 TREAS/TAX	81		2,280	1,412	512	371	17	4,195	2	240
079 INTERNAL AUD	1,859		29,195	19,791	12,793	14,106		25,150	437	8,748
Total Allocated	\$384,165		\$2,130,898	\$2,441,266	\$1,190,193	\$604,527	\$6,938	\$1,884,154	\$18,834	\$2,898,599
Roll Forward	153,804	(103)	126,620	567,314	271,664	224,354	(5,212)	158,240	311	730,267
Cost w/Roll Fwd Adjustments	537,969	(103)	2,257,518	3,008,580	1,461,857	828,881	1,726 (1,438)	2,042,394 (200,943)	19,145 (3,418)	3,628,866
Proposed costs	\$537,969	\$ (103)	\$2,257,518	\$3,008,580	\$1,461,857	\$828,881	\$288	\$1,841,451	\$15,727	\$3,628,866

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	057-920 LOS PINO	057-940 YGC	057-960 JOPLIN R	057-970 RANCHO P	057-500/600 ADMI	057-999 PROB OTH	058 PUBLIC DEFEN	059 RECORDER	060-900 S-C	060-411 NORTH OP
BLDG DEPREC	\$49,954	\$50,808	\$89,657			\$236,161	\$114,820	\$66,253	\$1,329,855	
EQUIPMENT DEPREC	8,315	4,069	4,832		182,492	89,039	39,622	705,629	1,812,562	10,603
080 PFR&D	164	1,312	9,903		5,769	182,640	333,802	511,569	188,522	
INTEREST EXPENSE						1,151,600	162,677			
SPACE COSTS										
AUDITOR	13,357	15,004	9,662	224	113,767	109,896	81,918	19,555	288,412	12,600
017 CEO	39,246	43,406	21,380	977	153,501	170,355	263,848	58,615	341,044	54,552
025 CTY COUNSEL						260,330	135,928	13,593	313,614	
038 DATA SYS DEV	23,952	26,066	14,779	651	150,571	189,143	126,274	60,874	302,408	22,390
040 UTILITIES	(3,448)	108,548	(1,148)		28,603	199,852	165,942	416,485	690,191	
055 SC COMMUN	6	30	152			206,930	410	6	25,262	31,617
056 EMPLOYEE BEN	9,327	9,911	4,495	119	32,773	62,608	40,431	10,898	99,143	9,523
074 TREAS/TAX	83	98	73		920	253	293	367	1,299	48
079 INTERNAL AUD	1,750	1,859	984	109	5,249	54,236	12,356	62,109	145,650	3,499
Total Allocated	\$142,706	\$261,111	\$154,769	\$2,080	\$673,645	\$2,913,043	\$1,478,321	\$1,925,953	\$5,537,962	\$144,832
Roll Forward	32,527	125,697	107,897	1,896	8,196	(335,765)	70,211	792,131	238,455	45,197
Cost w/Roll Fwd Adjustments	175,233	386,808	262,666	3,976	681,841	2,577,278	1,548,532	2,718,084	5,776,417	190,029
						(318,715)	(70,788)	(48,562)		
Proposed costs	\$175,233	\$386,808	\$262,666	\$3,976	\$681,841	\$2,258,563	\$1,477,744	\$2,669,522	\$5,776,417	\$190,029
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COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	060-413 SOUTH OP	060-414 WEST OPS	060-415 ECB	060-418 AIR SUPP	060-419 CONTROL	060-426 RSM	060-461 PROF STA	060-462 TRAINING	060-471 MEN'S JA	060-472 THEO LAC
BLDG DEPREC			\$31,555		\$28,399			\$12,206	\$273,470	\$135,277
EQUIPMENT DEPREC	94,255	9,312	186,636	414,559	268,894		6,713	173,753	17,476	691
080 PFR&D					217,018					157
INTEREST EXPENSE			141,944		127,750					
SPACE COSTS										
03 AUDITOR	41,519	5,446	7,895	2,628	2,986	165	35,865	21,778	21,784	33,645
017 CEO	145,939	23,625	34,105	9,932	13,743		39,013	52,894	100,865	183,551
025 CTY COUNSEL										1,739
038 DATA SYS DEV	110,550	10,869	16,593	2,748	7,067		40,406	31,893	41,665	75,833
040 UTILITIES	86,877	27,365						4,606	1,839,167	1,755,782
055 SC COMMUN	31,618	31,598	33,254	31,573	32,051	31,591	31,471	32,026	33,578	34,049
056 EMPLOYEE BEN	45,647	4,419	6,733	889	2,880		7,228	11,218	18,670	37,339
074 TREAS/TAX	151	19	30	14	11		343	162	72	61
079 INTERNAL AUD	3,828	1,640	1,859	656	656	328	2,078	2,405	6,233	10,826
Total Allocated	\$560,384	\$114,293	\$460,604	\$462,999	\$701,455	\$32,084	\$163,117	\$342,941	\$2,352,980	\$2,268,950
Roll Forward	170,178	16,539	(32,775)	39,949	471,861	3,040	58,681	77,931	928,954	760,157
Cost w/Roll Fwd	730,562	130,832	427,829	502,948	1,173,316	35,124	221,798	420,872	3,281,934	3,029,107
Adjustments										
Proposed costs	\$730,562	\$130,832	\$427,829	\$502,948	\$1,173,316	\$35,124	\$221,798	\$420,872	\$3,281,934	\$3,029,107
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COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	060-473 MUSICK	060-474 WOMEN'S	060-478 IRC	060-481 JWA	060-486 SECURITY	060-491 ADMIN	060-493 FINANCIA	060-496 SUPPLY D	060-417 HARBOR P	060-490 PURCHASI
BLDG DEPREC	\$1,434,364	\$76,583	\$1,875,395							
EQUIPMENT DEPREC	73,633		20,721				23,505	957	58,720	1,234
080 PPR&D			3,053				11,943		5,519	
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	15,703	5,456	33,513	7,206	4,787	4,023	43,401	2,101	10,576	1,729
017 CEO	63,730	29,018	186,241	46,514	29,174	11,837	24,361	2,519	38,827	4,183
025 CTY COUNSEL	979									
038 DATA SYS DEV	30,069	12,214	79,734	14,636	14,841	4,845	13,807	2,486	18,538	3,041
040 UTILITIES	911,850	437,864	2,539,056			362,291	472			
055 SC COMMUN	31,658	33,151	33,687	31,459	31,488	31,559	31,473	31,471	46,079	16,139
056 EMPLOYEE BEN	12,980	5,228	39,213	6,794	6,837	1,334	5,360	575	7,283	1,019
074 TREAS/TAX	69	11	56	10	10	27	47	20	65	13
079 INTERNAL AUD	3,718	1,640	10,278	1,312		546	1,094			219
Total Allocated	\$2,578,753	\$601,165	\$4,820,947	\$107,931	\$87,137	\$416,462	\$155,463	\$40,129	\$185,607	\$27,577
Roll Forward	1,244,338	220,000	1,744,440	31,025	26,481	363,196	63,655	5,741		
Cost w/Roll Fwd Adjustments	3,823,091	821,165	6,565,387	138,956	113,618	779,658	219,118	45,870	185,607	27,577
Proposed costs	\$3,823,091	\$821,165	\$6,565,387	\$138,956	\$113,618	\$779,658	\$219,118	\$45,870	\$185,607	\$27,577

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	061 INSTITUTIONA	062 PED CROSSING	063-900 SSA	063-342/345 ORAN	071 PDSO	073 ALTERNATE DE	080-1000 ADMIN	080-2000 HBP	080-3000 REAL PR	080-4000 PROGRAM
BLDG DEPREC			\$77,744	\$323,710						
EQUIPMENT DEPREC					142,969					
080 PFR&D			32,733	42	88,626		48,035	3,869		
INTEREST EXPENSE										
SPACE COSTS			324							
AUDITOR	1		1,440,111	12,745	60,197	24,869	208,134	1,694	1,058	208
017 CEO			2,099,730	13,416	94,592	31,910	65,961	2,407	8,856	98
025 CTY COUNSEL			(183,113)		219,174			91,453	44,149	
038 DATA SYS DEV	4	3	1,068,243	8,753	77,607	12,675	55,003	10,560	3,740	1,164
040 UTILITIES			(38,207)	(3,452)			78,645			
055 SC COMMUN			819		135		40	215	115	6
056 EMPLOYEE BEN			424,431	534	12,396		9,813	13	638	
074 TREAS/TAX			1,992	135	175	241	325	4	2	1
079 INTERNAL AUD			120,828		30,617	3,061	3,390	219	546	
Total Allocated	\$5	\$3	\$5,045,635	\$355,883	\$726,488	\$72,756	\$469,346	\$110,434	\$59,104	\$1,477
Roll Forward	(71)	(11,483)	132,927	(47,940)	(4,688)	9,909	219,384	(17,880)	(19,472)	(9,245)
Cost w/Roll Fwd Adjustments	(66)	(11,480)	5,178,562	307,943	721,800	82,665	688,730	92,554	39,632	(7,768)
Proposed costs	\$(66)	\$(11,480)	\$5,178,562	\$307,943	\$712,533	\$82,665	\$688,730	\$92,554	\$39,632	\$(7,768)

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	080-5000 PW	080-6000 MONITOR	080-6300 AG COMM	080-7000 TRANSP	080-8000 CONSTRU	080-900 PFR&D DI	081 TRIAL COURTS	099 PROVISION FO	103 OC METH LAB	104 CRIMINAL JUS
BLDG DEPREC			\$5,698			\$289,258				
EQUIPMENT DEPREC						295,838				
080 PFR&D	108,290					35,045	290,293			346
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	23,239	11,724		19	240	10,761	46,496		81	2,382
017 CEO	28,554	34,771		2,493		155,338	50,963			378
025 CTY COUNSEL	8,699					170,073				
038 DATA SYS DEV	116,117	22,024				4,182	10,866		72	2,350
040 UTILITIES	(259)				8,628	13,217				
055 SC COMMUN	403	38		2	30	1,634				
056 EMPLOYEE BEN	3,528	5,173				3,063				
074 TREAS/TAX	62	78				51	52			10
079 INTERNAL AUD	1,750	1,750			546	129,356	24,603			1,640
Total Allocated	\$290,383	\$75,558	\$5,698	\$2,514	\$9,444	\$1,107,816	\$423,273		\$153	\$7,106
Roll Forward	(288,514)	45,124	(8,639)	(7,777)	(52,963)	73,257	284,601		(2,438)	985
Cost w/Roll Fwd	1,869	120,682	(2,941)	(5,263)	(43,519)	1,181,073	707,874		(2,285)	8,091
Adjustments			(3,986)							
Proposed costs	\$1,869	\$120,682	\$(6,927)	\$(5,263)	\$(43,519)	\$1,181,073	\$707,874		\$(2,285)	\$8,091

COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	105 COURTHOUSE T	106 COUNTY TIDEL	107 REMITTANCE P	108 COUNTY TIDEL	109 AUTOMATIC FI	11G COMPLEX CIVI	11A-1000 CENTRAL	11A-2000 HARBOR	11A-3000 NORTH C	11A-4000 SOUTH C
BLDG DEPREC	\$123,905	\$137,607		\$1,134,389			\$585,807	\$254,304	\$224,191	\$77,124
EQUIPMENT DEPREC		2,389	99,759	40,004	2,974	6,861	482,049	458,709	430,599	466,097
080 PFR&D				28,238			946,745	377,565	547,293	136,769
INTEREST EXPENSE	363,114									
SPACE COSTS										
001 AUDITOR	1,783	814	24	49,172	1,588	1,770	214,266	27,496	42,848	25,340
017 CEO	29	4,044	9	49,694	4,231	2,649	64,657	29,795	30,442	27,832
025 CTY COUNSEL				(2,100)			73,727	6,307	9,352	5,654
038 DATA SYS DEV	1,824	1,152	136	24,283	5,119	5,758	416,882	51,699	73,394	43,307
040 UTILITIES							3,023,012	250,285	373,318	93,412
055 SC COMMUN				28			3,207	506	495	45
056 EMPLOYEE BEN				1,897	1,058	1,005	89,489	14,024	21,302	11,859
074 TREAS/TAX		2		121	7	8	4,950	352	565	279
079 INTERNAL AUD	1,750	19,460		96,736			2,078	1,203	1,094	
Total Allocated	\$492,405	\$165,468	\$99,928	\$1,422,462	\$14,977	\$18,051	\$5,906,869	\$1,472,245	\$1,754,893	\$887,718
Roll Forward	103,263	79,530	6,652	1,249,014	1,279	17,012	2,361,094	392,925	481,038	(41,636)
Cost w/Roll Fwd	595,668	244,998	106,580	2,671,476	16,256	35,063	8,267,963	1,865,170	2,235,931	846,082
Adjustments							115,956	115,921	115,955	115,955
Proposed costs	\$595,668	\$244,998	\$106,580	\$2,671,476	\$16,256	\$35,063	\$8,383,919	\$1,981,091	\$2,351,886	\$962,037

COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	11A-5000 WEST CT	11A-6000 LAMOREA	11D DRUG PROG SU	11E DRUG PROG SO	11F AB 1058 CHIL	11V VICTIM WITNE	112 COUNTY INFRA	113 BUILDING & S	114 FISH & GAME	115 ROAD
BLDG DEPREC	\$129,533	\$1,079,797				\$1,286				\$4,338,547
EQUIPMENT DEPREC	444,719	428,072			12,372			405,316	3,863	
080 PFR&D	309,053	214,971								2,732
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	42,558	83,369	839	85	1,445	1,823	92	56,441	76	111,128
017 CEO	29,058	28,530	791		8		185	85,629	54	185,714
025 CTY COUNSEL	8,482	14,571						(62)		25,699
038 DATA SYS DEV	63,901	114,323	2,990	191	2,127	3,258	229	61,975	317	161,839
040 UTILITIES	300,390	30,501				2,142				26,661
055 SC COMMUN	257	664						19		100,066
056 EMPLOYEE BEN	17,914	36,758	320					11,891		23,920
074 TREAS/TAX	470	752	3	1	8	19		130		526
079 INTERNAL AUD	984									
Total Allocated	\$1,347,319	\$2,032,308	\$4,943	\$277	\$15,960	\$8,528	\$506	\$621,339	\$4,310	\$4,976,832
Roll Forward	149,699	32,278	(751)	203	3,207	4,448	(73,634)	142,262	572	4,356,999
Cost w/Roll Fwd	1,497,018	2,064,586	4,192	480	19,167	12,976	(73,128)	763,601	4,882	9,333,831
Adjustments	115,955	115,955						230		
Proposed costs	\$1,612,973	\$2,180,541	\$4,192	\$480	\$19,167	\$12,976	\$ (73,128)	\$763,831	\$4,882	\$9,333,831
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	116 NARC FORF &	117 OC HOUSING A	118 SHERIFF REGI	120 PUBLIC LIBRA	122 MOTOR VEH TH	125 OC JTPA	126 SCAG SUB PLA	128 SURVEY MONUM	129 OFF HIGHWAY	13A LITIGATION R
BLDG DEPREC		\$691		\$545,577						
EQUIPMENT DEPREC	29,620	1,953	66,757	391,919	6,475					
080 PFR&D				19,874						
INTEREST EXPENSE										
SPACE COSTS				92,667						
3 AUDITOR	6,986	675	7,085	78,068	4,778	12	11	151	61	13
017 CEO	1,685	2,847	6,480	217,764	7,619		5	29	188	
025 CTY COUNSEL				21,858						
038 DATA SYS DEV	8,694	1,412	4,313	170,980	7,152	56	8	855	187	119
040 UTILITIES				137,393						
055 SC COMMUN			67	8	65					
056 EMPLOYEE BEN	333			44,717	504					
074 TREAS/TAX	72	11	72	483	38					
079 INTERNAL AUD				546						
Total Allocated	\$47,390	\$7,589	\$84,774	\$1,721,854	\$26,631	\$68	\$24	\$1,035	\$436	\$132
Roll Forward	23,858	1,157	7,609	200,543	4,671	(31,270)	(310)	131	25	120
Cost w/Roll Fwd	71,248	8,746	92,383	1,922,397	31,302	(31,202)	(286)	1,166	461	252
Adjustments				12,597						
Proposed costs	\$71,248	\$8,746	\$92,383	\$1,934,994	\$31,302	\$(31,202)	\$(286)	\$1,166	\$461	\$252
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COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	13B TRAFFIC VIOL	13C UNRESTRIC YI	13F TSR TAX EXEM	13G TSR ENDOW	13H TSR RESIDUAL	13L TELE 2001 EQ	13N OC TOB SETTL	13K LRA OPERATIO	13J CHILDREN'S W	132 SHER NARCOTI
BLDG DEPREC										
EQUIPMENT DEPREC										4,068
080 PFR&D								9,022		
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	218					2,713	105	9,062	80	593
017 CEO	936					24,060		40,563		2,890
025 CTY COUNSEL								(10,191)		
038 DATA SYS DEV	671					103	61	15,650	508	774
040 UTILITIES								(529)		
055 SC COMMUN										4
056 EMPLOYEE BEN								1,536		
074 TREAS/TAX								32		2
079 INTERNAL AUD						328		43,733		
Total Allocated	\$1,825					\$27,204	\$166	\$108,878	\$588	\$8,331
Roll Forward										(31,562)
Cost w/Roll Fwd Adjustments	1,825					27,204	166	108,878	588	(23,231)
Proposed costs	\$1,825					\$27,204	\$166	\$108,878	\$588	\$(23,231)
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COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	134 OC JAIL FUND	135 REAL ESTATE	136 COMMUN SOCIA	137 PARKING FACI	139 CCSF-CONT CI	14B COUNTY PUBLI	14D CAL ID OPS C	14E CAL ID SYSTE	14F DEFERRED COM	14J PROJ NO GANG
BLDG DEPREC				\$96,090						
EQUIPMENT DEPREC				37,032						
080 PFR&D				39,665						
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	116	2,245	546	12,719	45	721	14	280	272	
017 CEO	29	26	143	7,602		185	3	19	942	
025 CTY COUNSEL										
038 DATA SYS DEV	308	610	1,030	12,246	174	460	125	145	198	
040 UTILITIES				(8,615)						
055 SC COMMUN				1						
056 EMPLOYEE BEN				221						
074 TREAS/TAX			11	81					2	
079 INTERNAL AUD										
Total Allocated	\$453	\$2,881	\$1,730	\$197,042	\$219	\$1,366	\$142	\$444	\$1,414	
Roll Forward	(5,059)	216	538	71,112	11	1,042	53	264	(774)	(134)
Cost w/Roll Fwd Adjustments	(4,606)	3,097	2,268	268,154	230	2,408	195	708	640	(134)
Proposed costs	\$ (4,606)	\$3,097	\$2,268	\$268,154	\$230	\$2,408	\$195	\$708	\$640	\$ (134)

COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	14K PROBATE COUR	14L LOCAL LAW EN	14M LOCAL REDEV	14N SUP CT ICMS	14Q S-C CONST &	14R WARD WELFARE	14S OC CHILD & F	14T FACIL DEVELO	14U COURT FACILI	14V DEBT REPAYME
BLDG DEPREC										
EQUIPMENT DEPREC			24,653							
080 PFR&D								5,864	21,433	
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR		21	1,915	952	3,485	2,859	2,870		697	189
017 CEO			211,226		6,893	1,555	447		906	149
025 CTY COUNSEL			(36,835)							
038 DATA SYS DEV		446	246	41	1,529	4,236	562	42	725	128
040 UTILITIES										
055 SC COMMUN			73				8			
056 EMPLOYEE BEN						260	35			
074 TREAS/TAX					23	27			5	
079 INTERNAL AUD			9,805	1,094			4,374		219	328
Total Allocated		\$467	\$211,083	\$2,087	\$11,930	\$8,937	\$8,296	\$5,906	\$23,985	\$794
Roll Forward	(90)	247	(10,411)	1,095	6,894	4,037	(22,828)	(2,790)	21,556	(51,322)
Cost w/Roll Fwd	(90)	714	200,672	3,182	18,824	12,974	(14,532)	3,116	45,541	(50,528)
Adjustments			97							
Proposed costs	\$(90)	\$714	\$200,769	\$3,182	\$18,824	\$12,974	\$(14,532)	\$3,116	\$45,541	\$(50,528)
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COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	14W WELFARE TO W	14X TOBACCO SETT	14Y INDEMNIFICA	14Z LITIGATION R	140 AIR QUALITY	141 SHER SUBSTAT	143 JAIL COMMISS	144 INMATE WELFA	146 WORKFORCE IN	148 FCPP FOOTHIL
BLDG DEPREC						\$159,759		\$142,338		\$379,943
EQUIPMENT DEPREC							26,351	26,771		
080 PFR&D										
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	1,148	22	13	612	429	22	12,253	14,867	8,379	4,152
017 CEO	886	32	3	9	1,416	5	28,814	32,857	8,178	3,339
025 CTY COUNSEL										(96)
038 DATA SYS DEV	1,250	170	119	271	427	131	24,419	25,944	8,271	1,456
040 UTILITIES							333			3,332
055 SC COMMUN							24			
056 EMPLOYEE BEN							6,015	7,108		
074 TREAS/TAX	13				4		83	110	126	11
079 INTERNAL AUD										
Total Allocated	\$3,297	\$224	\$135	\$892	\$2,276	\$159,917	\$98,292	\$249,995	\$24,954	\$392,137
Roll Forward	1,134	144	123	(17,836)	837	159,752	10,631	174,852	24,880	357,179
Cost w/Roll Fwd	4,431	368	258	(16,944)	3,113	319,669	108,923	424,847	49,834	749,316
Adjustments										
Proposed costs	\$4,431	\$368	\$258	\$(16,944)	\$3,113	\$319,669	\$108,923	\$424,847	\$49,834	\$749,316
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COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	149 FOOTHILL/EAS	15A OCDA SANTA A	15B CEO SINGLE F	15E OCDA SA HEIG	15G-1000 DIR/STA	15G-2000 PROG SU	15G-3000 COMM DE	15G-7000 HOUSING	15L 800 MHZ CCCS	15M COUNTY JAIL
BLDG DEPREC										
EQUIPMENT DEPREC									2,036,931	
080 PFR&D						2,146		462		
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR		592	27	14	2,685	25,621	55,371	109,353	3,187	
017 CEO		3,996	77		834	15,976	32,563	47,791	3,974	
025 CTY COUNSEL							(3,079)	(32)		
038 DATA SYS DEV		253	209	125	11,516	12,313	18,121	25,279	2,158	
040 UTILITIES										
055 SC COMMUN							36			
056 EMPLOYEE BEN					1,615	2,486	2,341	8,909		
074 TREAS/TAX		1			29	67	94	60	9	
079 INTERNAL AUD					74,683					
Total Allocated		\$4,842	\$313	\$139	\$91,362	\$58,609	\$105,447	\$191,822	\$2,046,259	
Roll Forward	(257)	(978)	(16,373)	53	1,863	(54,936)	46,915	122,016	549,369	(52)
Cost w/Roll Fwd	(257)	3,864	(16,060)	192	93,225	3,673	152,362	313,838	2,595,628	(52)
Adjustments					3,620					
posed costs	\$ (257)	\$3,864	\$ (16,060)	\$192	\$96,845	\$3,673	\$152,362	\$313,838	\$2,595,628	\$ (52)

COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	15N DELTA SPEC R	15R DEBT REDUCT/	15S DESIG SP REV	15T RESTRICT REF	15V SUP CT ICMS-	157 EMP RETIREME	158 MAJOR THOR &	161 LAW LIB	167 EXTRA HELP R	171 OCDA-SA HEIG
BLDG DEPREC										
EQUIPMENT DEPREC										
080 PFR&D								77,552		
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	229	1,395	2,303	43	85	5,453	206	20,200	746	191
017 CEO	34	13				11,929				41,483
025 CTY COUNSEL										
038 DATA SYS DEV	187	388	34	37	103	22,473	944	20,847	6,048	424
040 UTILITIES								119,519		
055 SC COMMUN								12		
056 EMPLOYEE BEN						6,923		2,503		
074 TREAS/TAX						1	1	216	64	1
079 INTERNAL AUD		546	5,030							
Total Allocated	\$450	\$2,342	\$7,367	\$80	\$188	\$46,779	\$1,151	\$240,849	\$6,858	\$42,099
Roll Forward	(8,218)	912	7,290	56	44	6,728	21	(78,310)	1,605	40,889
Cost w/Roll Fwd	(7,768)	3,254	14,657	136	232	53,507	1,172	162,539	8,463	82,988
Adjustments						461		60		
Proposed costs	\$ (7,768)	\$3,254	\$14,657	\$136	\$232	\$53,968	\$1,172	\$162,599	\$8,463	\$82,988

COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	172 SA SURPLUS	173 OCDA-SA HEIG	181 TRANSIT DEVE	182 LOCAL TRANS	185 STATE TRANS	225 OC CHILD & F	235 PROP 99 FUND	240 STATE RT 57	280 AIRPORT	289 I & T ISF
										\$510,878
BLDG DEPREC										41,683
EQUIPMENT DEPREC									28	64,287
080 PFR&D		7								
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	765	8,400		338	61	24,446	13	8	166,744	49,568
017 CEO	409	1,845				97,333			189,278	250,197
025 CTY COUNSEL		(2,263)							(13,001)	
038 DATA SYS DEV	471	970		339	159	13,997	76	44	96,775	106,353
040 UTILITIES		3,926								2,835
055 SC COMMUN						4			92,689	508
056 EMPLOYEE BEN						908			15,554	3,927
074 TREAS/TAX		6		4		130			466	1,099
079 INTERNAL AUD						984			57,182	2,734
Total Allocated	\$1,645	\$12,891		\$681	\$220	\$137,802	\$89	\$52	\$605,715	\$1,034,069
Roll Forward	(6,618)			309	61		16	13	71,573	704,489
Cost w/Roll Fwd	(4,973)	12,891		990	281	137,802	105	65	677,288	1,738,558
Adjustments									1,959	48,339
Proposed costs	\$ (4,973)	\$12,891		\$990	\$281	\$137,802	\$105	\$65	\$679,247	\$1,786,897

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	291 UNEMPLOYMENT	292 HEALTH ISF	293 WC ISF	294 PROP & CASUA	295 RETIREE MED	296 TRANSP ISF	297 REPROGRAPH I	298 SELF-INS BEN	299 WASTE MGMT	400 FLOOD CONTRO
BLDG DEPREC						\$108,749	\$4,472		\$2,452,859	\$4,628,902
EQUIPMENT DEPREC										
080 PFR&D				47,570		32,534	5,815		(4,956)	2,211
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	1,892	25,693	14,802	19,082	11,391	123,317	23,508	4,342	172,519	109,572
017 CEO	4,829	11,314	108,021	30,545	756	65,105	12,806	526	341,057	176,978
025 CTY COUNSEL				(5,776)					(8,419)	(11,301)
038 DATA SYS DEV	6,874	80,188	14,785	16,924	50,326	150,876	58,362	19,874	118,611	169,824
040 UTILITIES				46,044		7,594	(8,554)		(79,127)	33,328
055 SC COMMUN			3	2		18	227		41,222	121,898
056 EMPLOYEE BEN			1,480	1,564	5,566	9,392	76		33,504	26,194
074 TREAS/TAX	2	9	12	195	3	1,059	161	5	478	398
079 INTERNAL AUD									7,764	
Total Allocated	\$13,597	\$117,204	\$139,103	\$156,150	\$68,042	\$498,644	\$96,873	\$24,747	\$3,075,512	\$5,258,004
Roll Forward	6,271	27,021	63,460	99,713	13,828	(117,675)	(1,808)	8,771	2,182,962	4,372,700
Cost w/Roll Fwd	19,868	144,225	202,563	255,863	81,870	380,969	95,065	33,518	5,258,474	9,630,704
Adjustments				2,768		12,547			3,873	
Proposed costs	\$19,868	\$144,225	\$202,563	\$258,631	\$81,870	\$393,516	\$95,065	\$33,518	\$5,262,347	\$9,630,704

COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	405 HBP	424 ALISO VIEJO	428 OCDA-NDAPP S	429 ARBITRAGE RE	431 SA TOP OF TH	433 GLAD 87-1 DE	458 CSA #4 LEISU	459 N TUSTIN LAN	468 CSA #13 LA M	475 CSA #20 LA H
BLDG DEPREC	\$4,697,845		\$533,287				\$13,965	\$20,538		
EQUIPMENT DEPREC										
080 PFR&D	12,310									
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	118,802	72	1,390	21	21	335	879	571	63	51
017 CEO	214,650	104	1,124	5		98	400	341	19	
025 CTY COUNSEL	(776)									
038 DATA SYS DEV	168,862	183	1,623	122	125	361	958	826	294	285
040 UTILITIES	47,315									
055 SC COMMUN	214,256									
056 EMPLOYEE BEN	31,399									
074 TREAS/TAX	969		1			1	14	10		
079 INTERNAL AUD	5,859									
Total Allocated	\$5,511,491	\$359	\$537,425	\$148	\$146	\$795	\$16,216	\$22,286	\$376	\$336
Roll Forward	1,079,724	159	518,599	(252)	53	(75)	(30,029)	(51)	(99)	63
Cost w/Roll Fwd Adjustments	6,591,215	518	1,056,024	(104)	199	720	(13,813)	22,235	277	399
Proposed costs	\$6,591,215	\$518	\$1,056,024	\$(104)	\$199	\$720	\$(13,813)	\$22,235	\$277	\$399

COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	477 CSA #22 E YO	479 CFD 99-1 SER	480 CFD 99-1 SER	481 CFD 96-2 SER	482 SPECIAL M-R	483 CFD 86-1 CON	484 CFD 862 DEBT	486 SM CFD 86-1	488 SM CFD 86-1	489 SM CFD 86-1
BLDG DEPREC										
EQUIPMENT DEPREC										
080 PFR&D										
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	328	401	727	45	65	41	406	115	641	24
017 CEO	136	83	26	79	67		149	83	131	
025 CTY COUNSEL										
038 DATA SYS DEV	527	432	266	156	236	215	384		405	116
040 UTILITIES										
055 SC COMMUN										
056 EMPLOYEE BEN										
074 TREAS/TAX	4	2					2		1	
079 INTERNAL AUD										
Total Allocated	\$995	\$918	\$1,019	\$280	\$368	\$256	\$941	\$198	\$1,178	\$140
Roll Forward	193	676	(696)	176	(101)	165	(157)		261	10
Cost w/Roll Fwd	1,188	1,594	323	456	267	421	784	198	1,439	150
Adjustments										
Proposed costs	\$1,188	\$1,594	\$323	\$456	\$267	\$421	\$784	\$198	\$1,439	\$150

COUNTY OF ORANGE, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	490 DIMENSIONS/S	492 MV CFD 87-3	494 ALISO VIEJO	496 LOMAS LAGUNA	497 LOMA LAGUNA	498 87-4 SER A 1	499 RSM CFD 86-2	501 RSM CFD 87-5	502 PORTOLA HILL	503 PORTOLA HILL
BLDG DEPREC										
EQUIPMENT DEPREC										
080 PFR&D										
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	236	955	2,735	189	34	120		156	1	445
017 CEO	77	175	522	77						136
025 CTY COUNSEL										
038 DATA SYS DEV	394	443	537	394	195	283		382	6	460
040 UTILITIES										
055 SC COMMUN										
056 EMPLOYEE BEN										
074 TREAS/TAX	1	2	3	2		1		1		2
079 INTERNAL AUD										
Total Allocated	\$708	\$1,575	\$3,797	\$662	\$229	\$404		\$539	\$7	\$1,043
Roll Forward	(4)	(371)	(1,832)	141	135	258	(10)	(162)	(82)	(8)
Cost w/Roll Fwd Adjustments	704	1,204	1,965	803	364	662	(10)	377	(75)	1,035
Proposed costs	\$704	\$1,204	\$1,965	\$803	\$364	\$662	\$(10)	\$377	\$(75)	\$1,035
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	505 FOOTHILL RAN	506 IRVINE COAST	507 IRVINE COAST	509 RSM CFD 87-5	510 BAKER RANCH	511 BAKER RANCH	513 COTO DE CAZA	514 SANTA TERESI	515 SANTA TERESI	517 SM CFD 87-5
BLDG DEPREC										
EQUIPMENT DEPREC										
080 PFR&D										
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	1,464	1,917	2,705	584	35	302	589	91	288	327
017 CEO	193	153	2,913	104		79	121	14	93	84
025 CTY COUNSEL										
038 DATA SYS DEV	578	1,070	706	399	201	405	401	240	515	379
040 UTILITIES										
055 SC COMMUN										
056 EMPLOYEE BEN										
074 TREAS/TAX	3	1	2	1		2	1	1	2	1
079 INTERNAL AUD										
Total Allocated	\$2,238	\$3,141	\$6,326	\$1,088	\$236	\$788	\$1,112	\$346	\$898	\$791
Roll Forward	(292)	(4,212)	(3,095)	(145)	136	(1,499)	(145)	260	(446)	(51)
Cost w/Roll Fwd Adjustments	1,946	(1,071)	3,231	943	372	(711)	967	606	452	740
Proposed costs	\$1,946	\$ (1,071)	\$3,231	\$943	\$372	\$ (711)	\$967	\$606	\$452	\$740
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	519 LOS ALISOS C	521 RSM CFD 87-5	523 RSM CFD 86-2	526 PORTOLA HILL	527 PORTOLA HILL	528 MISSION VIEJ	538 LOS ALISOS C	542 SANTA TEREST	549 RSM CFD 87-5	550 NEWPORT RIDG
BLDG DEPREC										
EQUIPMENT DEPREC										
080 PFR&D										
INTEREST EXPENSE										
SPACE COSTS										
001 AUDITOR	354	271		1	1	29		193	355	27
017 CEO	79	79				26		2,151	147	
025 CTY COUNSEL										
038 DATA SYS DEV	408	382		8	8	159		66	436	136
040 UTILITIES										
055 SC COMMUN										
056 EMPLOYEE BEN										
074 TREAS/TAX	2	1							2	
079 INTERNAL AUD										
Total Allocated	\$843	\$733		\$9	\$9	\$214		\$2,410	\$940	\$163
Roll Forward	142	(33)	(21)	(72)	(82)	72		1,770	(1,981)	72
Cost w/Roll Fwd Adjustments	985	700	(21)	(63)	(73)	286		4,180	(1,041)	235
Proposed costs	\$985	\$700	\$ (21)	\$ (63)	\$ (73)	\$286		\$4,180	\$ (1,041)	\$235
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COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	551 NEWPORT RIDG	552 NEWPORT RIDG	553 FOOTHILL RAN	556 RSM CFD 87-5	557 RSM CFD 87-5	546 LADERA CFD 0	547 LADERA CFD 0	558 COTO DE CAZA	559 RSM CFD 87-5	599 OC SPEC FIN
BLDG DEPREC										
EQUIPMENT DEPREC										
080 PFR&D										
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	316	21	21	21	3	309	539	20	4	12,382
017 CEO	465	5	3	3		173	112	5		97,212
025 CTY COUNSEL										
038 DATA SYS DEV	531	125	128	125	17	249	293	119	211	
040 UTILITIES										
055 SC COMMUN										
056 EMPLOYEE BEN										
074 TREAS/TAX	2					2	2			
079 INTERNAL AUD										
Total Allocated	\$1,314	\$151	\$152	\$149	\$20	\$733	\$946	\$144	\$215	\$109,594
Roll Forward	327	36	34	50	(71)			36	145	2,567
Cost w/Roll Fwd Adjustments	1,641	187	186	199	(51)	733	946	180	360	112,161
Proposed costs	\$1,641	\$187	\$186	\$199	\$(51)	\$733	\$946	\$180	\$360	\$112,161

COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	704 BUENA PARK L	707 PLACENTIA LI	720 CAP BAY COMM	725 SURFSIDE STO	728 SILVERADO MO	732 OC VECTOR CO	749 SUNSET BCH S	754 OC CEMETERY	770 LAPCO	787 SA RIVER FLO
BLDG DEPREC									\$2,928	
EQUIPMENT DEPREC										
080 PFR&D									3,730	
INTEREST EXPENSE										
SPACE COSTS										
AUDITOR	8,397	8,571	36	318	1,393	19,470	1,804	10,877	1,164	170
017 CEO	2,448					42,460		10,695	5,560	
025 CTY COUNSEL										
038 DATA SYS DEV	9,888	5,060	185	402	1,056	32,623	1,226	17,490	2,139	240
040 UTILITIES									3,502	
055 SC COMMUN								3	29	
056 EMPLOYEE BEN						9,586		2,482	789	
074 TREAS/TAX	84	101		3	16	154	21	94	41	2
079 INTERNAL AUD									328	
Total Allocated	\$20,817	\$13,732	\$221	\$723	\$2,465	\$104,293	\$3,051	\$41,641	\$20,210	\$412
Roll Forward	7,173	4,038	(6,893)	175	563	86,298	(31,519)	11,832	(5,272)	117
Cost w/Roll Fwd	27,990	17,770	(6,672)	898	3,028	190,591	(28,468)	53,473	14,938	529
Adjustments									(1,267)	
Proposed costs	\$27,990	\$17,770	\$(6,672)	\$898	\$3,028	\$190,591	\$(28,468)	\$53,473	\$13,671	\$529
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COUNTY OF ORANGE, CALIFORNIA
FY 2003/2004 CWCAP - consolidated
Allocated Costs by Department

Central Svc Departments	825 CIVIC CENT G	828 OC CC PARKIN	839 OCPFC PROJ F	999 ALL OTHER	Subtotal	Direct Billed	Unallocated	Total
BLDG DEPREC		\$773,194		\$539,817	\$33,701,461			\$33,701,461
EQUIPMENT DEPREC				5,526	11,362,433			11,362,433
080 PFR&D				44,677	7,275,188	6,490,039		13,765,227
INTEREST EXPENSE					2,764,725			2,764,725
SPACE COSTS					92,991	2,216,332		2,309,323
003 AUDITOR	20	14,847	9,413	391,906	8,133,480	14,805,393	979,232	23,918,105
017 CEO		1,502		9,219	11,460,882	322,200	8,288,457	20,071,539
025 CTY COUNSEL	2,718	2,718		(764)	2,201,856	7,174,304		9,376,160
038 DATA SYS DEV	119	4,480	254	326,167	9,655,699			9,655,699
040 UTILITIES				175,272	16,037,665	6,182,506		22,220,171
055 SC COMMUN				6,485,425	8,309,950	2,473,986		10,783,936
056 EMPLOYEE BEN				74,658	2,117,865	4,171,077		6,288,942
074 TREAS/TAX		6		5,381	75,757		846,001	921,758
079 INTERNAL AUD				6,999	1,246,481	374,920		1,621,401

Total Allocated	\$2,857	\$796,747	\$9,667	\$8,064,283	\$114,436,433	\$44,210,757	\$10,113,690	\$168,760,880
Roll Forward	2,768	(32,445)	6,565	(3,967,564)	28,154,603			28,154,603

Cost w/Roll Fwd	5,625	764,302	16,232	4,096,719	142,591,036	44,210,757	10,113,690	196,915,483
Adjustments				9,924	(139,769)			(139,769)

Proposed costs	\$5,625	\$764,302	\$16,232	\$4,106,643	\$142,451,267	\$44,210,757	\$10,113,690	\$196,775,714
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